

262.54 Computer sales.

Sales, by an institution under the control of the board of regents, of computer equipment, computer software, and computer supplies to students and faculty at the institution are retail sales under chapter 422, division IV.

90 Acts, ch 1272, §67

For future amendments to this section effective July 1, 2004, see 2003 Acts, 1st Ex, ch 2, §159, 205